



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Beth Pulse **Phone #:** (406) 664-3319

(Signature)

(Date)

Chair, Board of Trustees: Willis Herden

(Signature)

(Date)

County Superintendant Jane Swanson-Webb

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
144	21st Century Community Learning	FEDERAL		84.287
145	21st Century Community Learning	FEDERAL		84.287
206	Joan George Library Memorial	LOCAL		
324	Title I - Schoolwide	FEDERAL		Federal
325	Title I - Schoolwide	FEDERAL		Federal
365	OTO Indian Education For All	STATE		
367	Kindergarten Start Up	STATE		
396	Vo Ed All Career & Tech Ed Programs	STATE		State
426	Title II Part A	FEDERAL		84.367
457	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
458	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
465	Miscellaneous Federal Grant thru OPI	FEDERAL		unknown
514	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	514	84.358A
888	Aggregate	LOCAL		

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	169,812.22	26,651.56	158,679.33	11.28
02	Taxes Receivable - Real and Personal (120-149)	2,006.44	304.14	58.38	
03	Taxes Receivable - Protested (150-159)	142.24	22.99		
04	Receivables from Other Funds (160-179)	2,900.01			
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	174,860.91	26,978.69	158,737.71	11.28
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,148.68	327.13	58.38	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	172,712.23	26,651.56	158,679.33	11.28
52	TOTAL FUND BALANCE/EQUITY	172,712.23	26,651.56	158,679.33	11.28
53	TOTAL LIABILITIES AND FUND BALANCE	174,860.91	26,978.69	158,737.71	11.28

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	25,689.38	17,952.29	9,166.87	19,034.74
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	25,689.38	17,952.29	9,166.87	19,034.74
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			192.83	
48	Fund Balance for Budget	25,689.38	17,952.29	8,974.04	19,034.74
52	TOTAL FUND BALANCE/EQUITY	25,689.38	17,952.29	9,166.87	19,034.74
53	TOTAL LIABILITIES AND FUND BALANCE	25,689.38	17,952.29	9,166.87	19,034.74

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	363.98		492.62	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	363.98		492.62	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	363.98		492.62	
52	TOTAL FUND BALANCE/EQUITY	363.98		492.62	
53	TOTAL LIABILITIES AND FUND BALANCE	363.98		492.62	

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	438.68	1,101,651.06		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	438.68	1,101,651.06		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	438.68	1,101,651.06		
52	TOTAL FUND BALANCE/EQUITY	438.68	1,101,651.06		
53	TOTAL LIABILITIES AND FUND BALANCE	438.68	1,101,651.06		

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	201.35	2,187.48		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	201.35	2,187.48		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	201.35	2,187.48		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	201.35	2,187.48		
53	TOTAL LIABILITIES AND FUND BALANCE	201.35	2,187.48		

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			13,374.95	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			13,374.95	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			13,374.95	
52 TOTAL FUND BALANCE/EQUITY			13,374.95	
53 TOTAL LIABILITIES AND FUND BALANCE			13,374.95	

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	37,440.80	3,017.80		2,900.01
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	37,440.80	3,017.80		2,900.01
LIABILITIES					
22	Payable to Other Funds (601-606)				2,900.01
23	Due to Other Governments (611)				
24	Warrants Payable (620)	37,440.80	3,017.80		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	37,440.80	3,017.80		2,900.01
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	37,440.80	3,017.80		2,900.01



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	88,178.77	107,565.72
1112	District Levy - Personal Property	814.48	2,004.88
1113	District Levy - Heavy Motor Vehicles	6.29	0.00
1114	District Levy - Pers Prop/Mobile Homes	275.61	580.61
1190	Penalties and Interest on Taxes	1,322.06	152.18
1510	Interest Earnings	2,142.91	1,773.52
1900	Other Revenue from Local Sources	3,265.20	2,391.63
3110	Direct State Aid	288,828.38	347,969.96
3111	Quality Educator	35,135.10	37,356.00
3112	At Risk Student	2,155.52	2,047.18
3113	Indian Education For All	836.40	1,148.40
3114	American Indian Achievement Gap	200.00	205.00
3115	State Spec Ed Allowable Cost Pymt to Districts	7,643.61	9,631.71
3116	Data For Achievement	615.00	1,100.00
3118	Natural Resource Development	2,058.24	3,906.52
3120	State Guaranteed Tax Base Aid	5,183.84	14,730.02
3444	State School Block Grant	45,258.11	45,258.11
3445	State Combined Fund School Block Grant	739.69	739.69
3446	SB96 Block Grant Reimbursement	1,023.28	0.00
3447	SB96 Combined Block Grant Reimbursement	559.43	0.00
3460	Montana Oil and Gas Tax	481,866.97	406,383.02
5200	Sale or Compensation for Loss of Assets	4,044.70	3,922.51
6100	Material Prior Period Revenue Adjustments	3,622.83	3,423.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		975,776.42	992,289.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	281,299.80	328,623.66
		2XX	Personal Services - Employee Benefits	75,396.01	74,525.58
		3XX	Purchased Professional and Technical Services	1,450.00	2,754.22
		4XX	Purchased Property Services	5,465.69	15,661.04
		5XX	Other Purchased Services	1,817.94	2,682.91
		6XX	Supplies and Materials	32,962.48	24,270.97
		810	Dues and Fees	6,672.00	11,503.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	14,486.43	19,396.94

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	3,173.44	142.52
			5XX Other Purchased Services	2,601.50	0.00
		222X Educational Media Services			
			1XX Personal Services - Salaries	37,099.16	43,170.72
			2XX Personal Services - Employee Benefits	7,829.12	6,650.40
			6XX Supplies and Materials	3,412.72	1,074.80
			810 Dues and Fees	0.00	99.95
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	26,944.80	26,922.58
			2XX Personal Services - Employee Benefits	14,904.41	14,634.49
			3XX Purchased Professional and Technical Services	1,187.00	843.87
			5XX Other Purchased Services	0.00	47.78
			6XX Supplies and Materials	124.99	58.69
			810 Dues and Fees	2,845.00	2,436.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	31,250.00	37,500.00
			2XX Personal Services - Employee Benefits	9,224.75	7,052.20
			6XX Supplies and Materials	222.33	38.00
			810 Dues and Fees	15.00	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	28,121.77	29,078.72
			2XX Personal Services - Employee Benefits	159.92	213.60
			3XX Purchased Professional and Technical Services	8,000.00	4,800.00
			4XX Purchased Property Services	178.00	0.00
			5XX Other Purchased Services	207.30	136.29
			6XX Supplies and Materials	970.53	871.14
			810 Dues and Fees	4,572.45	5,860.93
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	61,014.09	60,925.46
			2XX Personal Services - Employee Benefits	12,160.41	10,545.65
			3XX Purchased Professional and Technical Services	230.00	0.00
			4XX Purchased Property Services	51,586.75	48,151.91
			5XX Other Purchased Services	13,314.59	14,964.94
			6XX Supplies and Materials	15,786.31	14,750.54
			810 Dues and Fees	1,003.54	1,280.90
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	14,486.53	19,397.02
			2XX Personal Services - Employee Benefits	3,173.40	142.61
			6XX Supplies and Materials	2,061.38	639.13
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	669.90	914.76



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	25,479.96	30,850.37
			2XX	Personal Services - Employee Benefits	7,137.93	7,767.39
			6XX	Supplies and Materials	3,163.78	3,729.67
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			1XX	Personal Services - Salaries	16,626.75	12,648.00
			2XX	Personal Services - Employee Benefits	2,693.74	1,277.96
			3XX	Purchased Professional and Technical Services	66.67	0.00
			5XX	Other Purchased Services	326.35	0.00
			6XX	Supplies and Materials	2,415.02	1,086.10
			810	Dues and Fees	4,915.33	7,738.84
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	25,937.87	28,375.01
			2XX	Personal Services - Employee Benefits	69.66	1,043.18
			5XX	Other Purchased Services	236.32	30.65
			6XX	Supplies and Materials	4,524.64	1,870.85
			810	Dues and Fees	4,205.00	5,600.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	29,595.69	40,913.17
			2XX	Personal Services - Employee Benefits	23,352.92	26,981.75
			6XX	Supplies and Materials	23,280.41	11,818.22
			810	Dues and Fees	365.00	365.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				952,474.48	1,014,860.08	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					195,282.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					992,289.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,014,860.08	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					172,712.23	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	863.33	17,203.42
	1112 District Levy - Personal Property	26.59	242.07
	1114 District Levy - Pers Prop/Mobile Homes	19.79	52.63
	1190 Penalties and Interest on Taxes	118.60	13.74
	1510 Interest Earnings	256.98	188.11
	2220 County On-Schedule Trans Reimb	8,595.70	9,026.52
	3210 State On-Schedule Trans Reimb	8,598.26	9,026.52
	3444 State School Block Grant	1,162.33	1,162.33
	3446 SB96 Block Grant Reimbursement	140.80	0.00
	5200 Sale or Compensation for Loss of Assets	4,791.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,574.13	36,915.34

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	3,124.75	3,238.78
			2XX	Personal Services - Employee Benefits	17.78	19.12
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	1,769.12	1,797.94
			2XX	Personal Services - Employee Benefits	497.77	680.34
			4XX	Purchased Property Services	3,207.75	2,561.18
			5XX	Other Purchased Services	2,557.54	3,504.00
			6XX	Supplies and Materials	747.36	26.96
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	17,939.47	18,519.40
			2XX	Personal Services - Employee Benefits	3,424.39	2,719.70
			3XX	Purchased Professional and Technical Services	656.23	127.23
			4XX	Purchased Property Services	7,965.35	801.18
			5XX	Other Purchased Services	0.00	138.32
			6XX	Supplies and Materials	8,709.73	4,139.65
			810	Dues and Fees	258.70	790.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				50,875.94	39,064.30	



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					28,800.52	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					36,915.34	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					39,064.30	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					26,651.56	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	38,055.16	536.31
	1112 District Levy - Personal Property	397.58	238.19
	1113 District Levy - Heavy Motor Vehicles	2.96	0.00
	1114 District Levy - Pers Prop/Mobile Homes	140.55	120.01
	1190 Penalties and Interest on Taxes	125.84	34.97
	1510 Interest Earnings	1,176.87	1,573.71
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>39,898.96</u>	<u>2,503.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		86,882.00	69,585.19
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>86,882.00</u>	<u>69,585.19</u>

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	225,761.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	2,503.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	69,585.19	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	158,679.33	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		40.22	45.14
	3220 State Food Services Match		0.00	108.13
	4550 Federal Child Nutrition		26,819.79	24,843.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			26,860.01	24,996.50

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	26,841.59	25,005.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				26,841.59	25,005.77

Schedule Of Changes Worksheet					Fund Code 12	
Beginning Fund Balance					20.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					24,996.50	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,005.77	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					11.28	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	142.70	184.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		142.70	184.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					25,505.30	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					184.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,689.38	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	148.17	140.73
	1900 Other Revenue from Local Sources	41.32	12.99
	2240 County Retirement Distribution	87,574.26	99,483.04
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>87,763.75</u>	<u>99,636.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	42,307.87	44,751.01
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	2,175.55	3,272.25
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	7,190.25	7,162.64
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	4,002.82	4,041.46
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	5,068.03	6,197.09
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	5,030.67	5,235.42
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	8,321.23	8,962.47
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	2,175.62	3,272.29
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	4,137.94	5,061.05
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	2,181.34	1,911.12
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	2,058.68	4,163.33
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	5,341.01	5,852.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>89,991.01</u>	<u>99,882.95</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					18,198.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					99,636.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					99,882.95	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					17,952.29	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
144	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	18.78
145	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
325	Title I - Schoolwide	
	4940 Schoolwide Program	22,561.00
396	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	527.00
426	Title II Part A	
	4940 Schoolwide Program	7,520.00
458	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	1,580.00
514	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,945.00
888	Aggregate	
	1900 Other Revenue from Local Sources	80.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		94,543.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
144	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			6XX Supplies and Materials		12.00
			144 Subtotal		12.00
145	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		32,312.99
			2XX Personal Services - Employee Benefits		4,459.09
			3XX Purchased Professional and Technical Services		2,976.88
			5XX Other Purchased Services		126.60
			6XX Supplies and Materials		8,959.16
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits		328.04
			5XX Other Purchased Services		2,148.24
			145 Subtotal		51,311.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
325	Title I - Schoolwide				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		11,004.55
			2XX Personal Services - Employee Benefits		11,556.45
			325 Subtotal		<u>22,561.00</u>
396	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		527.00
			396 Subtotal		<u>527.00</u>
426	Title II Part A				
	494 Schoolwide Program				
		1XXX Instruction			
			1XX Personal Services - Salaries		792.62
			2XX Personal Services - Employee Benefits		824.97
		222X Educational Media Services			
			1XX Personal Services - Salaries		5,030.14
			2XX Personal Services - Employee Benefits		872.27
			426 Subtotal		<u>7,520.00</u>
457	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		195.00
			457 Subtotal		<u>195.00</u>
458	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			6XX Supplies and Materials		1,580.00
			458 Subtotal		<u>1,580.00</u>
514	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries		10,945.00
			514 Subtotal		<u>10,945.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u><u>94,651.00</u></u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					12,413.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					94,543.13 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					94,651.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	192.83	Less Last Year	3,331.52	(4b)	-3,138.69
					-3,138.69 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,166.87 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
144 21st Century Community Learning	18.78	12.00	6.78
145 21st Century Community Learning	51,311.00	51,311.00	0.00
325 Title I - Schoolwide	22,561.00	22,561.00	0.00
396 Vo Ed All Career & Tech Ed Programs	527.00	527.00	0.00
426 Title II Part A	7,520.00	7,520.00	0.00
457 Vo Ed Carl Perkins Basic Grant	0.00	195.00	-195.00
458 Vo Ed Carl Perkins Basic Grant	1,580.00	1,580.00	0.00
514 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,945.00	10,945.00	0.00
888 Aggregate	80.35	0.00	80.35
Total	94,543.13	94,651.00	-107.87



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	141.98	151.65
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>141.98</u>	<u>151.65</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,740.25	3,220.25
			2XX Personal Services - Employee Benefits	120.95	62.08
			4XX Purchased Property Services	0.00	612.58
			6XX Supplies and Materials	3,995.00	272.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>6,856.20</u>	<u>4,167.38</u>

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	23,050.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	151.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,167.38	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,034.74	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.03	2.61
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2.03</u>	<u>2.61</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance					361.37 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2.61 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					363.98 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 20

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.74	3.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2.74	3.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 20

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 20

Beginning Fund Balance	489.09	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	492.62	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	41.10	52.18
	3281 State Technology Aid	660.18	764.18
	3460 Montana Oil and Gas Tax	20,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>20,701.28</u>	<u>816.36</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			4XX Purchased Property Services	11,465.00	5,980.00
			6XX Supplies and Materials	8,829.20	0.00
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	1,447.26
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>20,294.20</u>	<u>7,427.26</u>

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					7,049.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					816.36 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					7,427.26 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					438.68 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6,143.25	8,432.70
	1900 Other Revenue from Local Sources	0.00	794.73
	3460 Montana Oil and Gas Tax	325,000.00	46,839.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		331,143.25	56,066.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	12,000.00	5,750.00
		2XX	Personal Services - Employee Benefits	331.28	6,674.29
		4XX	Purchased Property Services	0.00	2,982.71
		5XX	Other Purchased Services	56,135.59	43,631.81
		6XX	Supplies and Materials	3,455.31	57,680.36
		7XX	Property and Equipment Acquisition	24,722.00	5,847.00
		8XX	Other Expenditures	11,992.60	5,000.00
	222X Educational Media Services				
		1XX	Personal Services - Salaries	0.00	6,362.51
		2XX	Personal Services - Employee Benefits	0.00	5,130.07
		6XX	Supplies and Materials	2,145.85	552.56
		8XX	Other Expenditures	0.00	109.95
	23XX Support Services - General Administration				
		6XX	Supplies and Materials	809.00	0.00
	26XX Operation and Maintenance of Plant Services				
		4XX	Purchased Property Services	25,589.41	23,514.87
		6XX	Supplies and Materials	0.00	3,732.23
		7XX	Property and Equipment Acquisition	24,567.00	0.00
		8XX	Other Expenditures	1,003.00	0.00
	4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	77,434.00	42,800.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		6XX	Supplies and Materials	0.00	2,194.78
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		5XX	Other Purchased Services	0.00	2,645.98
		6XX	Supplies and Materials	0.00	926.04
		8XX	Other Expenditures	2,302.00	2,344.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX Supplies and Materials	0.00	845.52	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				242,487.04	218,724.68	

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					1,264,308.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					56,066.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					218,724.68	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,101,651.06	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1.11	1.44
	5200 Sale or Compensation for Loss of Assets	2,199.96	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,201.07</u>	<u>1.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
	4XX Purchased Property Services			2,199.96	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>2,199.96</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	199.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	201.35	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,847.02	0.00
	1190 Penalties and Interest on Taxes	230.90	0.00
	1510 Interest Earnings	11.05	15.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,088.97	15.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					2,171.81	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					15.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,187.48	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.95	7.98
	1XXX Revenues from Student Activities	21,823.66	23,376.05
	6100 Material Prior Period Revenue Adjustments	0.00	-1,392.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,830.61	21,991.53

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	18,800.87	24,138.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,800.87	24,138.82	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					15,522.24 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					21,991.53 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					24,138.82 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,374.95 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	14,486.53	19,397.02
XX	39X	1XXX	112 Certified Teacher Staff Salaries	25,479.96	30,850.37
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	269,177.92	320,283.12
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	9,664.61	6,495.39
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	389.90	1,623.52
XX	XXX	26XX	41X Energy Utility Services	42,269.57	35,555.34
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	77,434.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	8,316.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	8,316.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	2,772.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	11,975.04
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	21,093.52
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	19,397.02	0.00	0.00	0.00	0.00
280	1XXX	2XX	142.61	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	639.13	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	914.76	0.00	0.00	0.00	0.00
Totals			21,093.52	0.00	0.00	0.00	0.00

21,093.52

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	1,434.00	0.00	0.00	0.00	1,434.00
Buildings	1,506,202.09	94,459.00	0.00	0.00	1,600,661.09
Machinery and Equipment	356,948.30	0.00	110,173.19	60,691.00	406,430.49
Construction in Progress	69,400.00	0.00	0.00	69,400.00	0.00
Totals at Historical Cost	1,933,984.39	94,459.00	110,173.19	130,091.00	2,008,525.58
Depreciation					
Building Accum	595,988.56	0.00	41,114.24	0.00	637,102.80
Machinery and Equipment Accum	143,396.11	0.00	32,514.08	50,662.00	125,248.19
Total Accumulated Depreciation	739,384.67	0.00	73,628.32	50,662.00	762,350.99
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,194,599.72	94,459.00	36,544.87	79,429.00	1,246,174.59

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	34,894.41	0.00	0.00
Support Services Staff (22XX)	1,915.00	0.00	0.00
School Administration (24XX)	2,409.00	0.00	0.00
Operations and Maintenance (26XX)	5,451.22	0.00	0.00
Transportation (27XX)	21,051.11	0.00	0.00
Food Service (31XX)	2,744.00	0.00	0.00
Extracurricular (34XX, 35XX)	5,163.58	0.00	0.00
Total Depreciation for FY2016	73,628.32	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	39,111.70	14,165.62	0.00	0.00	53,277.32	0.00	53,277.32
Other Post Employment Benefits	288,888.00	48,148.00	0.00	0.00	337,036.00	0.00	337,036.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	327,999.70	62,313.62	0.00	0.00	390,313.32	0.00	390,313.32

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0076-18765113

05 Carbon County

0076 Belfry K-12 Schools

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	109,634.72	5,736.09	0.00	115,370.81
Net Pension - TRS	521,989.00	79,035.00	0.00	601,024.00